

Message Text

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PAGE 01 LAGOS 09621 031421Z
ACTION AF-10

INFO OCT-01 ISO-00 SP-02 ICA-11 AID-05 EB-08 NSC-05
TRSE-00 SS-15 STR-07 OMB-01 CEA-01 ABF-01 L-03
CAB-02 CIAE-00 DODE-00 DOTE-00 INR-10 NSAE-00
FAA-00 FRB-03 XMB-02 OPIC-03 LAB-04 SIL-01 PA-01
DOE-15 SOE-02 /113 W
-----074601 040518Z /10

R 031450Z AUG 78
FM AMEMBASSY LAGOS
TO SECSTATE WASHDC 9862
INFO USDOC WASHDC
AMCONSUL KADUNA

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E.O. 11652: N/A
TAGS: EFIN, EAIR, NI
SUBJECT: SUSPENSION OF RECIPROCAL TAX TREATY

REF: LAGOS 8020

1. AFTER CALL BY EMBOFF ON AUGUST 2, EMBASSY RECEIVED COPY
OF STANDARD DRAFT AGREEMENT FOR NEW RECIPROCAL TAX TREATIES
FROM D.A. OLORUNLEKE, DIRECTOR OF INALAND REVENUE. COPIES OF
DRAFT AGREEMENT ARE BEING POUCHED TO R. KOTT/AF/W.

2. OLORUNLEKE INDICATED THAT HE FEELS THERE IS A GOOD CHANCE
THAT THE USG WILL HAVE VERY FEW DISAGREEMENTS OR ADDITIONS TO
RECOMMEND CONCERNING THE DRAFT. IN THAT CASE, HE SUGGESTED
THAT THE U.S. SHOULD SUBMIT THEM AND ANY REQUESTS FOR CLARIFI-
CATIONS IN WRITTEN FORM TO THE MINISTRY OF EXTERNAL AFFAIRS.
DISAGREEMENTS, ADDITIONS AND CLARIFICATIONS WILL THEN BE
STUDIED BY MINISTRY OF FINANCE. HE SEEMED SINCERE IN STATING
THAT THERE MAY BE NO NEED FOR TWO NEGOTIATIONG TEAMS TO COME
TO TABLE UNTIL THE ACTUAL SIGNING CEREMONY.

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3. ACTION REQUESTED: PLEASE ADVISE EMBASSY OF
PROPOSED CHANGES SOONEST SINCE OTHER NATIONS ARE
EXPECTED TO BEGIN NEGOTIATIONS WITH NIGERIA OVER
SIMILAR TAX TREATIES IN NEAR FUTURE. AFTER DRAFTING
THIS CABLE, EMBASSY RECEIVED DIPLOMATIC NOTE REQUESTING EMBASSY
TO SUBMIT UNITED STATES GOVERNMENT STANDARD DRAFT ON

DOUBLE TAXATION AGREEMENT FOR STUDY BY APPROPRIATE
NIGERIAN AUTHORITIES. PLEASE FORWARD U.S. STANDARD
DRAFT SOONEST.
WYMAN

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 03 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978LAGOS09621
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780320-0612
Format: TEL
From: LAGOS
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197808103/aaaadijy.tel
Line Count: 66
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 08180358-c288-dd11-92da-001cc4696bcc
Office: ACTION AF
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 LAGOS 8020
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1549774
Secure: OPEN
Status: NATIVE
Subject: SUSPENSION OF RECIPROCAL TAX TREATY
TAGS: EFIN, EAIR, NI
To: STATE
Type: TE
vdkgvwkey: odhc://SAS/SAS.dbo.SAS_Docs/08180358-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
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